Docket No.: 251148US0

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ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/809,704

Applicants: Yuko UCHIMARU, et al.

Filing Date: March 26, 2004

For: LOW DIELECTRIC CONSTANT INSULATING

MATERIAL AND SEMICONDUCTOR DEVICE

USING THE MATERIAL

Group Art Unit: 1712

Examiner: ZIMMER, M.S.

SIR:

Attached hereto for filing are the following papers:

Restriction Response

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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